k Great Britain. Commons, House of 1

REPORT

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FROM THE

SELECT COMMITTEE

TO WHOM IT WAS REFERRED TO EXAMINE AND STATE THE SEVERAL

ACCOUNTS AND OTHER PAPERS,

PRESENTED TO THE HOUSE IN THIS SESSION OF PARLIAMENT,

RELATING TO THE

PUBLIC INCOME AND EXPENDITURE:

AND ALSO, TO REPORT TO THE HOUSE

What may be expected to be the ANNUAL AMOUNT of the ſaid INCOME and EXPENDITURE in future.

(*March* 21, 1786.)

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MDCC LXXXV.

REPORT, &c.

The COMMITTEE appointed to examine and ſtate the ſeveral Accounts and other Papers preſented to the Houſe in this Seſſion of Parliament, relating to the Public Income and Expenditure; and alſo to report to the Houſe what may be expected to be the Annual Amount of the ſaid Income and Expenditure in future,

HAVING proceeded to the Conſideration of the Matters referred to them by the Houſe, have arranged the ſeveral Papers relating thereto under diſtinct Heads, containing the different Articles of the Public Income and Expenditure.

But before they enter on the Firſt Part of their Report they think it neceſſary to premiſe, that they have confined their Examination to the preſent State of the Revenue, as it appears either from the Amount actually received in the Periods contained in the Papers referred to them, or from the beſt Eſtimates which they could form of the Produce of ſuch Articles as had

not been brought to Account in thoſe Periods, but compoſe, nevertheleſs, a Part of the preſent Income of the Public. The large amount of Taxes impoſed ſince the Commencement of the late War, in Addition to the then ſubſiſting Revenue; the Difficulties under which the different Branches of our Commerce laboured during the Continuance of that War; and the great and increaſing Prevalence of Smuggling previous to the Meaſures recently adopted for its Suppreſſion, appeared to Your Committee to render any Averages of the Amount of the Revenue in former Periods in a great Degree inapplicable to the preſent Situation of the Country: On the other Hand, they did not think themſelves competent to diſcuſs the various Contingencies which may in future operate to the Increaſe or Diminution of the Public Income. A Revenue ſo complicated in its Nature, and depending ſo much on the various Branches of an extenſive Commerce, muſt always be liable to temporary Fluctuations, even although no Circumſtances ſhould ariſe to occaſion any permanent Alteration in its Produce. Your Committee have, therefore, judged it proper to ſubmit to the Wiſdom of the Houſe this extenſive Conſideration, and to ſtate in this Report the preſent Amount of the Public Income, as reſulting from the Papers before them.

§ I.

THE net produce of the different branches of Revenue, paid into the Exchequer in the year ending at Michaelmas 1785, appears to have been as follows, viz.

Cuſtoms	— —	£.4,520,820
Exciſe	— —	£.5,282,342
Stamps	— —	£.1,157,549
Incidents	— —	£.1,360,809
Total	— —	12,321,520

But your Committee find, that in this period there had been paid by the Eaſt India Company a ſum, for reſpited arrears of Cuſtoms, amounting to £. 401,118; which ſum, as not reſulting from the regular courſe of the Revenue, is to be deducted from the total above ſtated.

The average net payment into the Exchequer, for ten years, ending at Michaelmas 1785, of the duties impoſed by the 6th of his preſent Majeſty on houſes and windows, amounted annually to —— —— £. 418,497, nearly

It appears, however, that the groſs charge, according to the account laid before the houſe, of the laſt aſſeſſment for England, was only — —— —— —— £. 401,397

But this account not including the returns from the Surveyors of eight diſtricts, your Committee have added a ſum proportioned to the amount of the returns for thoſe diſtricts in 1784 —— —— £. 12,805

making in the whole —— £. 414,202

From which muſt be deducted the ſalaries of the Commiſſioners, Clerks, and Surveyors, and the incidental expences of this and all the other duties under the ſame management; the whole being charged to the account of this duty —— —— £. 19,916

And alſo the charges of management on this duty, amounting at 6½*d* in the pound, to £. 11,218

£. 31,134

The

The remainder will be —— —— £. 383,068

To this muſt be added the produce of the ſaid duty, which may be expected from Scotland; the net payments of which amounted, on the average of 10 years ending Michaelmas 1785, to —— 5,871 nearly:

Making in all —— £. 388,939

But the ſum received on this head, in the year ending at Michaelmas 1785, appears to have been —— —— 435,128

The difference therefore between that ſum and the amount at which the preſent produce of this duty is eſtimated above, muſt be further deducted from the amount of taxes received in the year ending at Michaelmas 1785.

This difference is —— —— £. 46,189

It ſhould be obſerved, that this account is framed on the aſſeſſments for the laſt year; and that no credit is taken for the ſurcharges, which will probably be much more than ſufficient to balance the amount of diſcharges, or other accidental deficiencies.

Theſe two ſums of £.401,119, and £.46,189, being deducted from the total receipt above ſtated, will leave a ſum of £.11,874,213.

To this are to be added the further ſums which have accrued, or may be eſtimated to be the produce of any part of the preſent revenue, not brought to account in that period.

§ II.

IT appears that the amount of the aſſeſſment on all inhabited houſes in England, for the year ending on the 5th of April 1786, under the Act of the 24th of his preſent Majeſty, was —— —— £. 492,555

But the returns from the Surveyors of eight diſtricts not being included in this account, your Committee have added a ſum proportioned to that aſſeſſed upon thoſe diſtricts in the half year ending 5th April 1784 £. 15,000

Total — £. 507,555

To this muſt be added the aſſeſſment for one year in Scotland, which your Committee have eſtimated, on the aſſeſſment for the half year ending 5th April 1785, at —— £. 16,533

Making in the whole — £. 524,088

From which muſt be deducted the charges of management; which at 6½d. in the pound, amount to £. 14,194

The remainder will be — £. 509,894

No credit is here taken for ſurcharges. The whole ſum paid to the Receiver General of the Cuſtoms, on this head, and by him paid into the Exchequer, in the year ending at Michaelmas 1785, was — — £. 129,838, nearly.

The difference therefore between that ſum and the eſtimated produce of this duty, as above, muſt be added to the amount of taxes received for the year ending Michaelmas 1785.

This difference is —— £. 380,056

§ III. IT

§ III.

IT appears that the amount of the aſſeſſment on two wheel and four wheel carriages, under the new mode of collecting thoſe duties, was, for three quarters of a year, ending the 5th of April 1786, —— —— £. 107,849

Add one-third —— 35,949

Aſſeſſment for one Year £. 143,798

But the account of theſe aſſeſſments not including 14 returns, your Committee have eſtimated their produce (not thinking the aſſeſſments for the houſe Tax proper for this compariſon) by the proportion which the aſſeſſments for the ſervants tax in thoſe diſtricts bore to the whole aſſeſſments for that tax, when formerly under the ſame management under which the carriage duty is now placed:

This proportion gives a ſum of - £. 7,818

And the whole will then be - £. 151,616

From this are to be deducted the charges of management, at 6½ d. per pound, amounting to - - £. 4,106 nearly:

Which leaves the eſtimated net produce at £. 147,510

And the produce to be expected from Scotland, taken at the average of three years net produce, under the management of the Exciſe, upon which however there may probably be ſome increaſe under the preſent mode of collection, as is the caſe in England - £. 8,500

Total eſtimated produce of this duty for one year - - - £. 156,010

The ſum paid on this account into the Exchequer, between Michaelmas 1784 and Michaelmas 1785, appears to have been £. 84,113

To which muſt be added, for three 5 per cents. payable thereon, purſuant to ſeveral Acts of Parliament - £. 12,616

Total paid in that period £. 96,729

The difference, therefore, between that Sum and the eſtimated net produce of the tax for one year, under its preſent management, muſt be added to the Produce, as above ſtated, of all the taxes in the year ending Michaelmas 1785:

This difference amounts to £. 59,281

It is to be obſerved, that in this account alſo no credit is taken for ſurcharges.

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§ IV.

IN the Act of the 25th of his preſent Majeſty, for repealing the duties on ſervants, and for impoſing new duties in lieu thereof, it was provided, That 51,000l. of the produce of the duties ſo impoſed ſhould be carried to the account of the duties impoſed in 1777; from the nature however of the aſſeſſments under that Act, and the period of their commencement, no payment had been made on this account in the year ending at Michaelmas laſt; but there had been received under the old mode of collection —— — £. 21,041

Which ſum, together with three five *per cents.* thereon, amounting to about — 3,156

makes £. 24,197

There remains therefore to be added on this Account to the produce of the exciſe, for the year ending at Michaelmas laſt —— £. 26,803

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§ V.

THE Aſſeſſment of the duties on Horſes, under the Act of the 25th of his preſent Majeſty, if taken for a year, amounts to —— — — £. 134,230

And that of the duties on waggons and carts, under the Act of the 25th of his preſent Majeſty, if taken for the ſame period, amounts to £. 29,546

Making together — £. 163,776

To which may be added, for 14 Diſtricts not returned, but eſtimated, on the proportion above ſtated with reſpect to the carriage tax	£.	8,904
The whole will then be		172,680
From which muſt be deducted, for charges of management, at 6½d. in the pound	£.	4,677
Which reduces the eſtimated net produce to	£.	168,003
Add for Scotland		10,000
The aſſeſſments not being yet come in, and that ſum being nearly in the proportion of the payments on the carriage tax from that part of Great Britain, computed as above; Total	£.	178,003
And as it appears that there had been paid into the Exchequer, on this account, in the year ending at Michaelmas 1785, for the duty on Horſes	£.	106,853
And for the duty on waggons and carts		14,321
Making together (nearly)	£.	121,174
The difference muſt be added to the produce, as above ſtated, of all the taxes for that year. This difference amounts to	£.	56,829

§ VI.

IN examining into the produce of the taxes impoſed in the year 1784 (excluſive of the horſe tax) your Committee obſerve that they had produced, in the year ending at Michaelmas 1785, the ſum of £. 482,042

But that in the year ending January 5th 1786 the ſame taxes had produced £. 563,220

As it appears reaſonable, in this inſtance, to conſider the latter period as affording a juſter ground for eſtimating the probable annual produce of taxes ſo recently impoſed, they have added on this account, to the general amount received in the year ending at Michaelmas, a further ſum of £.81,178, being the difference between the two ſums above ſtated.

Many of theſe taxes can perhaps hardly yet be ſuppoſed to have paid a complete year's produce into the Exchequer. Particularly it appears to your Committee, by an account from the Stamp Office, that in conſequence of the Act of laſt ſeſſion for better collecting the duty on game licences, there has been actually received by the Stamp Diſtributors, between 5th January 1785 and 5th January 1786, the ſum of £. 50,889

From this ſhould be deducted the charges of collection (which your Committee find cannot be yet accurately aſcertained, but which may be eſtimated at rather more than 5 *per cent.*) making about —— —— —— £. 2,500

The remainder will be ſomewhat above —— £. 48,000

But in the foregoing comparative ſtatement, only £. 25,953 is included in this account as paid into the Exchequer in the year ending 5th January 1786.

The difference therefore, being about £.22,000 is to be added to the ſum of £.81,178 above ſtated; making in the whole about —— —— £. 103,000

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§ VII.

YOUR Committee next proceed to ſtate ſuch eſtimates as they are enabled to form on the information which they have procured reſpecting the produce of the taxes impoſed in the year 1785. It was naturally to be expected that a very ſmall part of ſuch produce could have been received at the Exchequer previous to Michaelmas laſt; whatever therefore may appear to be the further annual amount of thoſe taxes, muſt be added to the other articles of annual receipt.

The amount of the aſſeſſment in England to the Shop Tax, for three quarters of a year, ending on the 5th of April 1786, is —— —— —— £. 55,481
Add one third for the remaining quarter — £. 18,494

Aſſeſſment for one year —— —— £. 73,975
Add for 14 diſtricts not returned, but taken at the proportion which thoſe diſtricts bore to the remainder of the aſſeſſments for 1784, under the Window Duty 6 Geo. III. —— 4,100

Total for England —— £. 78,075
Deduct charges of management, at 6½*d per* pound 2,114
Remains — — £. 75,961
Add for Scotland, on the proportion taken above, under the article of the Window Duty 6 G. III. £. 1,164

Total produce of the Shop Tax, no credit being taken for ſurcharges — £. 77,125

But if the reduction which has been propoſed this Seſſion on different parts of this duty ſhould be carried into Effect, Your Committee apprehend that it will diminiſh the above ſum by about a ſixth part thereof:

They have therefore taken this article only at £. 64,271

The Aſſeſſments on Male and Female Servants for three quarters of a year, ending 8th April 1786, amount to £. 91,424
Add one third as above —— —— 30,475 nearly:

Total — — £. 121,899
Add for 14 diſtricts on the proportion which thoſe diſtricts bore to the whole Aſſeſſments on Male Servants in 1780 £. 6,627

Total Aſſeſſment for England £. 128,526
Deduct charges of management, at 6½ *per* Pound —— —— £. 3,481

Remains — — £. 125,045

Add

Add for Scotland, on the proportion of the average remittance, for three years under the exciſe		9,803
Total - -	£.	134,848
Deduct, for what is ordered by Act of Parliament to be carried to the account of the taxes of 1777, and for which credit is taken above (§. 4.) - - -	£.	51,000
Remains, net produce of this tax	£.	83,848

It is more difficult to form any eſtimate of the amount of the remainder of the taxes impoſed in 1785. They are not collected by the mode of aſſeſſment; and the ſums which they have hitherto produced, in the ſhort period ſince they became payable, afford a very imperfect ground for judging of their future amount; eſpecially as they are, for the moſt part, ſtamp duties, and as a conſiderable time always intervenes between the actual receipt of thoſe duties in the diſtant parts of the country, and the time of their being remitted to the head office in London.

It will obviouſly occur to the Houſe, that this circumſtance muſt render accounts of this nature particularly defective, when they relate to taxes ſo recently impoſed.

Your Committee, having pointed out the imperfection of theſe accounts, will proceed however to ſtate the beſt computations they have been able to form thereon.

The Duty on Pawnbrokers conſiſts in an annual licence for exerciſing that trade, and took place on the 5th July 1785. There was paid at the Stamp Office in Town, and remitted from the country, on this account, in the period between July 1785 and February 1786, both incluſive, being eight months, a ſum of — —	£.	3,740
Your Committee have added, as an allowance for money to be received in town, and remitted from the country, in the remainder of the year —	£.	1,260
And have taken the produce of this Duty at —	£.	5,000

The

The Tax on Attornies conſiſts in part of an annual licence for the perſons exerciſing that profeſſion, and in part of a duty on warrants for licence to ſue.

The tax took place on the 1ſt November 1785, and in the month of November 1785 there was paid on this account, at the office in town, the ſum of £. 8,996.

In the three following months there was paid in town, on an average, the ſum of £. 979 *per* month.

Nothing was remitted in the month of November from the country on this account. In the three following months there was remitted, in all, the ſum of £. 1,080.

Of the payments in town it appears that about £. 6,315 aroſe from the produce of the annual licences in London, and about £. 1,283 from that of annual licences for Attornies in the country; amounting together to £. 7,598. The remainder, amounting to about £. 4,301 was paid for the duty on warrants to ſue.

If, therefore, the whole amount of annual licences to be received in town is taken at £. 8,000, and from £. 8,000 to £. 10,000 be allowed for the annual amount of warrants to ſue, the whole produce in town would be from £. 16,000 to £. 18,000.

With reſpect to the payments in the country, the accounts do not diſtinguiſh how much of them has been received for the Two different branches of this duty; nor is there ſufficient ground to eſtimate the future remittances on the average of thoſe in the three months included in thoſe accounts; as it appears that the remittance in the laſt month is nearly equal to thoſe in the two others. Your Committee however conceive that the whole of this duty, including the remittances from the country, may not improperly be taken at about £. 20,000.

On account of the Glove Duty there was paid at the Head Office in London, in ſeven months, ending February 1786 — £. 3,419

Which gives an annual produce of — 5,845

There

There was remitted from the country in the four laſt of thoſe months	£. 1,075	
Which gives an annual produce of		£. 3,225
Total		9,070

Which your Committee conceive may be ſtated at £. 10,000, making allowances for the remittances not received from the country, and from Scotland.

In the Act of the laſt Seſſion for reducing the allowance for waſte on Salt, it was directed that £. 12,000 ſhould be anually ſet apart under that head; your Committee have not the means of judging, from any accounts which they could procure, what may be the future amount of this duty under the new regulation, but have ſtated it at the ſum taken in the Act, which is £. 12,000.

For the purpoſe of ſtating more accurately the produce to be expected from the additional duty on poſt horſes impoſed in the laſt ſeſſion, as well as the old duty on poſt horſes, and that on ſtage carriages (both of which were then conſolidated with the new duty) your Committee called for the annexed return from the Stamp Office of the produce of the poſt horſe duty impoſed in 1780, from its commencement to the year 1785 incluſive.

From theſe returns it appears, that the total produce in London of the poſt horſe duty impoſed in 1780 was nearly £. 144,705; and that the ſum of £. 408,143 was remitted from the country in the ſame period.

The total produce of the new conſolidated duty in London, for the ſix months, appears to have been £. 22,187, which is at the rate of £. 44,374 a year; the annual produce of the ſame including the country, according to the proporion above ſtated, would be £. 169,536; as, however, in the year ending at Michaelmas, £. 96,000 nearly appears to have been received under the old duty on poſt horſes; and as in the ſame period it appears that about £. 23,000 was received for the duty on ſtage carriages, theſe two ſums, amounting to £. 119,000, are to be deducted from £. 169,536, in order to give the expected future produce, and will leave £. 50,000.

Your Committee think it right farther to obſerve, that an improvement has alſo been made in the revenue, in addition to the produce of rhe taxes of 1785, by the operation of the Act of the laſt ſeſſion for the better collection of the duty before ſubſiſting on medicines.

It appears that the produce was no more than 1,592l. in London, in the year ending the 1ſt Auguſt 1785, and that the produce in the ſame diſtrict was 6,088l. 18. 9, between the 1ſt September 1785, when the new law took effect, and the 11th inſtant; which is at the rate of 13,274l. a year.

It alſo appears, that the whole amount of the duty, in the year ending 1ſt Auguſt 1785, was 3,860l. of which 1,592l. was paid in London, and 2,268l. in the country; ſuppoſing, therefore, the produce in town and in the country to bear the ſame proportion, the ſum of 18,940l. nearly may be expected to be raiſed in the latter, which, added to the ſum of 13,274l. expected in London, will amount to 32,185l. from which deducting 5l. per cent, for the eſtimated charges of collection, the remainder will be ſomewhat above 30,000l.

The Difference between this ſum and 3,860l. (being the former produce) is about 26,000l; this ſum, if added to the taxes of 1785, as already ſtated, will make the whole amount to about 271,000l. from which is to be deducted 6,175l. ſo much having been paid in on account of the taxes of 1785, previous to Michaelmas in the ſame year.

The remainder will be 265,000l. nearly.

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§ VIII.

IT further appears, by an Act of the 1ſt of his preſent Majeſty, C. I. that the part of the ſum aſſigned by Act of Parliament for the ſupport of his Majeſty's houſehold, to the amount of 12,000l. is paid by the Receiver General of the Exciſe before the net produce of that revenue is paid into the Exchequer —This ſum is therefore to be added to the head of receipt.

And a ſum of 2,000l. paid by the Alienation Office is, for a ſimilar reaſon, to be included in like manner.

They amount together to 14,000l.

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§ IX.

THE duties on land and malt, although they are annual grants, and form therefore no part of the ſettled revenue of the country, appeared to your Committee to be proper to be included in this Report, eſpecially as the ſervices for which they are uſually granted, are hereafter inſerted under the different heads of expenditure.

It appears that the whole produce of the Land Tax, for ſeven years, ending at Lady Day 1782, being the laſt complete years of a four ſhillings aid, was -	£.	13,380,599
To which is to be added, being the amount paid on account of the Militia in thoſe years, previous to the payment of this duty into the Exchequer, the ſum of - -	£.	392,954
Total	£.	13,773,553
Average of one year	£.	1,967,650

The produce of the Malt Duties for the ſame period was 4,319,069l. which would give an average of 617,010l.

But in this period is included the year 1782, in which the produce of Malt was uncommonly deficient. If the average were taken on the preceding ſix years, it would amount to above 657,000l. but if it is ſtated as low as 632,350l. the whole amount of Land and Malt would be 2,600,000l.

‡ The foregoing accounts of the Public Revenue are formed on the ground of the actual receipts in the year ending at Michaelmas 1785, with ſuch alterations and additions as the different circumſtances which have been ſtated relative to them appeared to your Committee to require. But as it was thought important that the Houſe ſhould be informed what difference would have ariſen in the reſult, if the calculations had been

grounded on the receipts of the year, ending in January 1786, your Committee have inveſtigated thoſe accounts, proceeding by the ſame ſteps, and on the ſame principles, which they have detailed to the Houſe in ſtating the particulars of the former period.

But they think it neceſſary to remark, that the account to Michaelmas 1785, includes fifty-three days of weekly payment, and that fifty-two only are included in the account, ending on the 5th of January 1786. The Houſe will however obſerve, that as far as the reſult of theſe accounts differ, which they do not in any conſiderable degree, that difference is in favour of the Revenue in the latter period.

Your Committee, having thus inveſtigated the amount of the ſeveral articles of the public Revenue, proceed to ſtate, in like manner, the ſeveral branches of expenditure.

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§ X.

THE annual intereſt, and other charges payable on the public debts, as they ſtood at the receipt of his Majeſty's Exchequer on the 5th of January 1786, amounted to 9,266,940l.

In addition to this, the intereſt at 3 *per cent.* on 1,000,000l. charged on the 6d per pound on Penſions, by the Act 12 George I. and the charges of management thereon, amount to 30,360l.

The charges of management on 10,990,651l. 5 *per cent.* annuities, funded in 1785, were computed at 6,182 l.—Theſe ſums amount in the whole to 9,303,482 l.

But it appears to your Committee, that, ſince the time of making up the accounts which have been laid before the Houſe on this ſubject, a diminution has taken place in the charges of management payable to the Bank of England, to the amount of 24,853 l. If a ſimilar reduction may be expected in the charges of that part of the public debt which is under the management

of

of the South Sea Company, the total ſaving will amount to 27,713 l.

Which being deducted from the above ſum, leaves a remainder of 9,275,769 l.

It is to be obſerved, that a part of the annual payment to the public creditors conſiſts of Annuities, which will gradually fall in at the expiration of the terms for which they were granted.

Your Committee think it not improper to obſerve particularly, that Annuities, to the amount of 25,351 l. will determine on the 5th of April 1787.

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§ XI.

YOUR Committee called for an eſtimate of the expence likely to be incurred under the head of Exchequer Bills from the Lords Commiſſioners of His Majeſty's Treaſury.

The future charge on this article, after the preſent year, is eſtimated at 258,000 l.

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§ XII.

THE ſum charged on the Aggregate Fund, and payable at the Exchequer, for the ſupport of His Majeſty's Houſhold, is 886,000 l. and there is further paid, for the ſame purpoſe, a ſum of 12,000 l. at the Exciſe, by an act of the firſt of His preſent Majeſty; and a ſum of 2,000 l. is paid at the Alienation Office, and makes part of the Civil Liſt. Theſe ſums amount in the whole to 900,000 l.

§ XIII.

EXCLUSIVE of any part of the intereſt, and of the charges of the public debts, and of the ſum paid towards the Civil Liſt, there are other payments charged upon and payable out of the Aggregate Fund.

They conſiſt in part of annuities which will gradually ceaſe; but your Committee, not judging it proper to form any eſtimate of ſuch diminution, have taken the whole at the preſent amount thereof, which is 64,600 l.

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§ XIV.

IT appeared by the Papers referred to your Committee, relative to the ſeveral ſervices of the navy, army, and ordnance, that the average of thoſe ſervices reſpectively, for the years 1766, 1767, 1768, and 1769, were as follows:

For the Navy, including the Expence of Ordnance for Sea Service	£. 1,660,218
For the Army	1,516,631
For the Land Service of the Ordnance	287,165

The expence on theſe ſeveral heads for the preſent year appear, by the eſtimates now before the Houſe, to be conſiderably larger; but your Committee obſerving that theſe expences may be expected to vary, and that many particulars thereof muſt neceſſarily be reduced in future, have called for additional ſtatements from the ſeveral offices; according to thoſe ſtatements, which are annexed to this Report, the expected average expence of the ſeveral ſervices above mentioned, on a permanent peace eſtabliſhment, appears to be as follows:

For the Navy, including the Expence of Ordnance for Sea Service	£. 1,800,000
For the Army	1,620,000

But as in this eſtimate no credit is taken for the expected diminution therein ſtated, in the article of Bills of Exchange drawn from the colonies and plantations, and in the half-pay and Chelſea

Chelſea out-penſion, your Committee conceive themſelves juſtified in taking the average expence of this department at —— —— —— £. 1,600,009

It is proper however to obſerve, that nothing is here allowed for the expence ariſing from the regiments in India; on which account, in the extraordinaries preſented this ſeſſion, there is charged a ſum of 77,944 l. which is not included in the ſum above ſtated

The Eaſt India Company being to pay a certain ſum for every regiment in India, by an Act of the 21ſt of His preſent Majeſty, this charge is in fact only a temporary advance, for which the public will have credit to an equal amount hereafter, whenever remittances are made from India, and the demands under that Act are brought to account.

The eſtimated expence for the land ſervice of the ordnance is 348,000 l.

In ſtating the total of theſe ſervices, your Committee think it neceſſary to take notice, that various charges are included, on account of half-pay, Chelſea out-penſioners, and other allowances of a ſimiliar nature, amounting in the whole to 683,325 l.

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§. XV.

THE annual charge incurred on account of the militia, for the years 1775, 1776, and 1777, the laſt three years of peace in which the militia was trained and exerciſed, appears by the accounts referred to your Committee, to have been, on an average, 128,000l. nearly.

But they conceive that, if the reductions which have been propoſed in this ſeſſion in the expence of this branch of the national ſervice ſhould be carried into effect, the whole will amount in future only to about 91,000 l. at which ſum they have accordingly taken it, ſubject however to ſuch variation as may ariſe from any alterations in the plan which is now under the conſideratian of Parliament.

§. XVI.

§. XVI.

THE expence of the different articles uſually included under the head of miſcellaneous ſervices is ſtated in the annexed eſtimate thereof (which has been received by your Committee from the Lords Commiſſioners of his Majeſty's Treaſury) at 74,274 l.

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§. XVII.

IT appears that a part of the annual produce of the pulic revenue is not applicable to the payment of any part of the intereſt of the national debts, or of the general ſervices of the country, but it is appropriated to certain ſpecial purpoſes, not included under any of the foregoing heads of charge.

The amount of the taxes ſo appropriated forms therefore another article of expenditure. They appear to have produced, in the year ending at Michaelmas 1785, 66,538 l.

There are ſome charges on the Poſt Office, and other offices of revenue, ariſing from different Grants and Acts of Parliament, by which certain annuities are made payable thereon: but, as theſe are iſſued at the different offices of collection, previous to the payment into the Exchequer, your Committee have not brought them to account under the head of public expenditure; the ſums by which they are defrayed not being ſtated on the other ſide as any part of the public receipt.

The total of the ſeveral articles above ſtated, compoſing the whole of the annual expenditure of the country, amounts to 14,478,181 l.

There are ſome additional articles, both of expenditure and receipt, of which your Committee think it right to take notice, though they have not inſerted them in their Abſtract, as conſidering them improper to be included in accounts of the permanent peace eſtabliſhment of the country, and of its preſent annual revenue. The firſt article of this deſcription, and probably the moſt conſiderable, conſiſts of the additional demands which may be made for the ſervice of the Navy, before it is put completely on the footing on which the future peace eſtabliſhment

is

is calculated: theſe cannot be ſtated with preciſion; but it appears, from the account delivered by the Navy Board, that the probable amount may be from 1,200,000l. to 1,600,000l.

In this article no proviſion appears to be made for the preſent outſtanding debt of the Navy: your Committee find that on the 31ſt of December 1785, it did amount to 2,537,764l. towards the ſatisfying which there remained to be applied 825,275l. remainder 1,712,489l. But it is ſtated that from the delay in calling for payment of many of the charges of which it is compoſed, a floating arrear to this extent may generally be expected to ſubſiſt; and, as it neither bears intereſt in its preſent ſhape, nor will require to be funded, it cannot occaſion, either in preſent or in future, any addition to the annual charge upon the public.

Under the head of Miſcellaneous Expences, there may alſo ariſe ſome temporary exceeding beyond the annual amount ſtated by the Committee. Theſe, however, they conceive, will, for the moſt part, either be occaſional, or at leaſt of ſhort duration; but, from the nature of this head of expence, it is impoſſible to foreſee with certainty the particular demands.

The only article to which your Committee think it neceſſary, ſeparately, to call the attention of the Houſe, is that of the Relief of the American Sufferers; but it is not for the Committee to determine what ſum Parliament may think proper to allot for this purpoſe, either as temporary relief, or when the inveſtigation of the ſeveral claims ſhall have been completed.

From what has been ſtated, the Houſe will obſerve, that no accurate eſtimate can be formed of the total ſums which may ariſe beyond the average amount of the expences before ſtated, and which may therefore require a ſeparate proviſion. But, upon the whole, your Committee conceive, that the means of defraying the expences (excluſive of the average income above ſtated) may be expected to be ſufficient for the purpoſe.

In the firſt place, your Committee have taken no credit in the foregoing ſtatements, for the profits which may annually be expected from Lotteries, whenever Parliament ſhall think proper to avail itſelf of that mode of raiſing money.

It appears that the profit on the Lottery of laſt year was nearly 140,000l. this alone would be an addition to the annual in-

come, probably greater than the ſum which would be added to the annual expenditure, even on the ſuppoſition of its being neceſſary to provide funds for the whole amount of the contingent expences above ſtated.

A further ſum may alſo be expected to ariſe for ſome years to come, under the head of army ſavings. It appears, by the Acts of Appropriation in ſeveral ſeſſions, that a variety of miſcellaneous articles of this deſcription, amounting in the whole to a very large ſum, were brought in aid of the army ſervices for ſeveral years after the concluſion of the war before the laſt. From the extent of the grants for army ſervices in the courſe of the late war ſimilar ſavings may naturally be expected, and probably to a larger amount, as proviſion has recently been made for a more ſpeedy inveſtigation of all the depending accounts.

A balance is alſo due from the Eaſt India Company, for the ſubſiſtence of troops in India, and on account of the victualling of the Navy, purſuant to the 21ſt of His preſent Majeſty, C. 65. The propriety of applying to public purpoſes a portion of the unclaimed dividends of the funds (conſiſtently with the ſtricteſt regard to the ſecurity of the creditors of the nation) and the means of rendering the crown lands more beneficial than at preſent, are alſo objects which ſeem to fall under this conſideration.

But, independent of the articles which have here been ſtated, your Committee truſt that they ſhall not be thought to exceed the limits of the duty preſcribed to them by the Houſe, in obſerving, that the preſent ſubſiſting taxes, if the due collection thereof could be ſecured by meaſures adequate to the purpoſe, would probably afford an ample proviſion for any deficiencies which may at any time be found, either in theſe reſources, or in the particulars which compoſe the general income of the public; and would inſure a parmanent annual ſurplus, applicable to the reduction of the National Debt, in ſuch manner as the wiſdom of Parliament ſhall direct.

ABSTRACT

ABSTRACT of the ſeveral Articles of Public Receipt and Expenditure.

RECEIPT.

					From Michaelmas 1784 to Michaelmas 1785.	* From 5th Janry. 1785 to 5th January 1786.
§ I.	Total net payments into the Exchequer, from Mich' 1784 to Mich' 1785			£. 12,321,520		
	Deduct therefrom					
	The reſpited duties paid by the Eaſt India Company	£. 401,118				
	Exceſs beyond the future amount of the window duties	46,189				
			447,307			
				£. 11,874,213		
§ I.	Total net payments into the Exchequer, from 5th January 1785 to 5th January 1786			12,499,916		
	Deduct therefrom					
	The reſpited duties paid by the Eaſt India Company	£. 401,118				
	Exceſs beyond the future Amount of the window duties	56,101				
			457,219			
					- -	£. 12,042,697
II.	Further produce of the Window Duty impoſed by the 24th Geo. III.				380,056	253,534
III.	Further produce of the Duty on Two Wheel and Four Wheel Carriages				59,281	107,186
IV.	To compleat the former Duty on Male Servants				26,803	42,444
V.	Further produce of the Duties on Horſes, Waggons, and Carts				56,829	73,610
VI.	Further produce of Taxes impoſed in 1784				103,000	22,000
VII.	Further produce of Taxes impoſed in 1785, including the improvement of the Medicine Duty				265,000	242,000
VIII.	Paid at the Exciſe and Alienation Office, in part of Civil Liſt				14,000	14,000
IX.	Produce of the Land and Malt				2,600,000	2,600,000
					£. 15,379,182	15,397,471

EXPENDITURE.

X.	Intereſt and charges of the Public Debts	£. 9,275,769	
XI.	Exchequer Bills	258,000	
XII.	Civil Liſt	900,000	
XIII.	Charges on Aggregate Fund	64,600	
XIV.	Navy	1,800,000	
XIV.	Army	1,600,000	
XIV.	Ordnance	348,000	
XV.	Militia	91,000	
XVI.	Miſcellaneous Services	74,274	
XVII.	Appropriated Duties	66,538	
		£. 14,478,181	£. 14,478,181
	Annual Surplus	901,001	919,290